

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Meetings of the Franchise Tax Board		CCR Title & Sections Affected: Title 18, Section 17000.3		Statutes Being Implemented: Rev. and Tax. Code Section 17000.3	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Doug Powers, (916) 845-4962	Projected Dates:			
		Notice: 10/05	Hearing: 12/05	Adoption: 06/06	To OAL: 10/06
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>A new rulemaking project is anticipated assuming resolution and adoption of necessary legislative changes.</p> 					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Application of Tax Treaty Provisions to Revenue and Taxation Code		CCR Title & Sections Affected: Title 18, Section 17024.5		Statutes Being Implemented: Rev. and Tax. Code Section 17024.5	
Responsible Agency Unit: Legal Department		Contact Person & Phone Number: Ben Miller, (916) 845-3320		Projected Dates:	
				Notice:	Hearing:
				Adoption:	To OAL:
				04/05	06/05
				10/05	12/05
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: California Method for Computing Tax of Nonresidents		CCR Title & Sections Affected: Title 18, Section 17041		Statutes Being Implemented: Rev. and Tax. Code Section 17041	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Natasha Page, (916) 845-6729	Projected Dates:			
		Notice: 03/05	Hearing: 06/05	Adoption: 10/05	To OAL: 12/05
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Income From a Business, Trade or Profession		CCR Title & Sections Affected: Title 18, Section 17951-4		Statutes Being Implemented: Rev. and Tax. Code Section 17951-4	
Responsible Agency Unit: Legal Department		Contact Person & Phone Number: Michael Brownell, (916) 845-5245		Projected Dates:	
				Notice: 06/05	Hearing: 09/05
				Adoption: 01/06	To OAL: 05/06
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board direction before proceeding.					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Income From Intangible Personal Property		Title 18, Section 17952		Rev. and Tax. Code Section 17952	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Natasha Page, (916) 845-6729	Projected Dates:			
		Notice: 02/05	Hearing: 05/05	Adoption: 09/05	To OAL: 11/05
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff is proceeding with the formal regulatory process, including scheduling a public hearing and preparing an approval package to submit to State and Consumer Services Agency.</p>					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Rollover of Gain From the Sale of Small Business Stock		CCR Title & Sections Affected: Title 18, Section 18038.5		Statutes Being Implemented: Rev. and Tax. Code Section 18038.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Ann Hodges, (916) 845-3088	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 12/05	To OAL: 02/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Exclusion of Gain From the Sale of Small Business Stock		CCR Title & Sections Affected: Title 18, Section 18152.5		Statutes Being Implemented: Rev. and Tax. Code Section 18152.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Ann Hodges, (916) 845-3088	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 12/05	To OAL: 02/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Adjustments Based on Federal Action		CCR Title & Sections Affected: Title 18, Section 18622		Statutes Being Implemented: Rev. and Tax. Code Section 18622	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Diane Ewing, (916) 845-6836	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Persons Subject to Withholding Requirements		CCR Title & Sections Affected: Title 18, Section 18662-1		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Income Subject to Withholding and Requirements for Withholding		CCR Title & Sections Affected: Title 18, Section 18662-2		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Amount to be Withheld		Title 18, Section 18662-3		Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Waiting for Board approval before proceeding.</p>					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Withholding of Delinquent Taxes Due from Both Resident and Nonresident Taxpayers		Title 18, Section 18662-4		Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Waiting for Board approval before proceeding.</p>					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Remedies of Taxpayer		Title 18, Section 18662-5		Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Withholding Agent		Title 18, Section 18662-6		Rev. and Tax. Code Section 18662	
Responsible Agency Unit:		Contact Person & Phone Number:		Projected Dates:	
Legal Department		Bruce Langston, (916) 845-3337		Notice:	Hearing:
				05/05	08/05
				Adoption:	To OAL:
				11/05	01/06
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Withholding: Certificates of Residence		CCR Title & Sections Affected: Title 18, Section 18662-7		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Time and Place for Filing Returns of Tax Withheld		CCR Title & Sections Affected: Title 18, Section 18662-8		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Withholding Procedures		CCR Title & Sections Affected: Title 18, Section 18662-11		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Income Subject to Withholding, Requirements for Withholding, and Amount to be Withheld		CCR Title & Sections Affected: Title 18, Section 18662-12		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Corporations Subject to Withholding		CCR Title & Sections Affected: Title 18, Section 18662-13		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Interpleader Action by Withholding Agent		CCR Title & Sections Affected: Title 18, Section 18662-14		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 11/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Closing Agreements		CCR Title & Sections Affected: Title 18, Section 19441		Statutes Being Implemented: Rev. and Tax. Code Section 19441	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Doug Powers, (916) 845-4962	Projected Dates:			
		Notice: 07/05	Hearing: 10/05	Adoption: 01/06	To OAL: 03/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2004

Subject: Specialized Tax Services Fees		CCR Title & Sections Affected: Title 18, Section 19591		Statutes Being Implemented: Rev. and Tax. Code Section 19591	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Patrick Kusiak, (916) 845-6479	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
		04/05	06/05	10/05	12/05

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Reportable Transactions		CCR Title & Sections Affected: Title 18, Sections 19772 and 18407		Statutes Being Implemented: Rev. and Tax. Code Sections 19772 and 18407	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: David Gemmingen, (916) 845-3480	Projected Dates:			
		Notice: 06/05	Hearing: 09/05	Adoption: 01/06	To OAL: 04/06
Report on the status of all uncompleted rulemaking described on previous calendars: <div style="margin-top: 20px;"> Waiting for Board direction before proceeding. </div>					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Potentially Abusive Tax Shelter		CCR Title & Sections Affected: Title 18, Section 19777		Statutes Being Implemented: Rev. and Tax. Code Section 19777	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: David Gemmingen, (916) 845-3480	Projected Dates:			
		Notice: 06/05	Hearing: 09/05	Adoption: 01/06	To OAL: 04/06
Report on the status of all uncompleted rulemaking described on previous calendars: <div style="margin-top: 20px;"> Waiting for Board direction before proceeding. </div>					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Homeowners and Renters Assistance		CCR Title & Sections Affected: Title 18, Sections 20501 - 20505		Statutes Being Implemented: Rev. and Tax. Code Sections 20501-20505	
Responsible Agency Unit: Operations/Legal Department	Contact Person & Phone Number: Pat Pavone, (916) 845-4807 Suzanne Small, (916) 845-3066	Projected Dates:			
		Notice: 11/04	Hearing: 12/04	Adoption: 01/05	To OAL: 03/05
Report on the status of all uncompleted rulemaking described on previous calendars:					
A hearing will be held in January 2005 and the rulemaking file should be submitted to OAL sometime in March 2005.					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

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**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Charitable Contributions		CCR Title & Sections Affected: Title 18, Section 24357-1 and 24357-2		Statutes Being Implemented: Rev. and Tax. Code Section 24357	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Renel Sapiandante, (916) 845-5508	Projected Dates:			
		Notice: 05/05	Hearing: 07/05	Adoption: 11/05	To OAL: 02/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2004

Subject: Dividend-Received Deductions Regarding Insurance Companies		CCR Title & Sections Affected: Title 18, Section 24410		Statutes Being Implemented: Rev. and Tax. Code Section 24410	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Renel Sapiandante, (916) 845-5508	Projected Dates:			
		Notice: 04/05	Hearing: 06/05	Adoption: 10/05	To OAL: 12/05

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

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**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2004

Subject: Deductions For Certain Expenses Paid to Insurer in Taxpayer's Commonly Controlled Group		CCR Title & Sections Affected: Title 18, Section 24425		Statutes Being Implemented: Rev. and Tax. Code Section 24425	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Renel Sapiandante, (916) 845-5508	Projected Dates:			
		Notice: 04/05	Hearing: 06/05	Adoption: 10/05	To OAL: 12/05

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2004

Subject: Transfers of Property to Insurance Companies		CCR Title & Sections Affected: Title 18, Section 24465		Statutes Being Implemented: Rev. and Tax. Code Section 24465	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Renel Sapiandante, (916) 845-5508	Projected Dates:			
		Notice: 04/05	Hearing: 06/05	Adoption: 10/05	To OAL: 12/05

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2004

Subject: Deemed Dividends From an Insurance Company		CCR Title & Sections Affected: Title 18, Section 24900		Statutes Being Implemented: Rev. and Tax. Code Section 24900	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Renel Sapiandante, (916) 845-5508	Projected Dates:			
		Notice: 04/05	Hearing: 06/05	Adoption: 10/05	To OAL: 12/05

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Ordering of Dividend Payments		CCR Title & Sections Affected: Title 18, Section 25106.5		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Ben Miller, (916) 845-3320	Projected Dates:			
		Notice: 04/05	Hearing: 06/05	Adoption: 10/05	To OAL: 12/05
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Intercompany Transactions		CCR Title & Sections Affected: Title 18, Section 25106.5-1		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Mike Brownell, (916) 845-5245	Projected Dates:			
		Notice: 06/05	Hearing: 09/05	Adoption: 01/06	To OAL: 04/06
Report on the status of all uncompleted rulemaking described on previous calendars: <div style="margin-top: 20px;"> Waiting for Board direction before proceeding. </div>					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: California Source Carryover Items		CCR Title & Sections Affected: Title 18, Section 25106.5-6		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Mike Brownell, (916) 845-5245	Projected Dates:			
		Notice: 04/05	Hearing: 06/05	Adoption: 10/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Charitable Contributions		CCR Title & Sections Affected: Title 18, Section 25106.5-7		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Mike Brownell, (916) 845-5245	Projected Dates:			
		Notice: 04/05	Hearing: 06/05	Adoption: 10/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Combined Report – Alternative Minimum Tax		CCR Title & Sections Affected: Title 18, Section 25106.5-8		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Mike Brownell, (916) 845-5245	Projected Dates:			
		Notice: 04/05	Hearing: 06/05	Adoption: 10/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Combined Report – Single Return		Title 18, Section 25106.5-11		Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Department	Craig Swieso, (916) 845-5244	03/05	05/05	10/05	01/06
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>A symposium was held on August 30, 2004. Staff anticipates holding a public hearing sometime in May 2005.</p>					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Unitary Partnerships in a Combined Report		CCR Title & Sections Affected: Title 18, Section 25106.5-12		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Mike Brownell, (916) 845-5245	Projected Dates:			
		Notice: 06/05	Hearing: 09/05	Adoption: 01/06	To OAL: 04/06
Report on the status of all uncompleted rulemaking described on previous calendars: <div style="margin-top: 20px;"> Waiting for Board direction before proceeding. </div>					

FRANCHISE TAX BOARD 2005 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

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**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Water's-Edge Group - Effectively Connected Income 936 Corporations		CCR Title & Sections Affected: Title 18, Section 25110		Statutes Being Implemented: Rev. and Tax. Code Section 25110	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: John Su, (213) 897-5222	Projected Dates:			
		Notice: 05/05	Hearing: 07/05	Adoption: 11/05	To OAL: 02/06
Report on the status of all uncompleted rulemaking described on previous calendars: Staff anticipates holding a symposium sometime in February 2005.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Water's-Edge Election and Changes for Income Years Beginning Prior to January 1, 1994		CCR Title & Sections Affected: Title 18, Section 25111		Statutes Being Implemented: Rev. and Tax. Code Section 25111	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Karen Smith, (916) 845-3347	Projected Dates:			
		Notice: 06/05	Hearing: 09/05	Adoption: 01/06	To OAL: 04/06
Report on the status of all uncompleted rulemaking described on previous calendars: <div style="height: 150px; border: 1px solid black; margin-top: 10px; padding: 10px;"> Waiting for Board direction before proceeding. </div>					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: New Water's-Edge Election		CCR Title & Sections Affected: Title 18, Section 25113		Statutes Being Implemented: Rev. and Tax. Code Section 25113	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Claudia Land, (212) 575-1613	Projected Dates:			
		Notice: 06/05	Hearing: 09/05	Adoption: 01/06	To OAL: 04/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Sales Factor (Federal and State Excise Taxes)		CCR Title & Sections Affected: Title 18, Section 25134(a)(1)(A)		Statutes Being Implemented: Rev. and Tax. Code Section 25134	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 10/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Property Factor. Valuation of Owned and Rented Property. Natural Resources – Property of Another		CCR Title & Sections Affected: Title 18, Sections 25130 and 25137(b)		Statutes Being Implemented: Rev. and Tax. Code Section s 25130 and 25137	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Karen Smith, (916) 845-3347	Projected Dates:			
		Notice: 05/04	Hearing: 08/04	Adoption: 11/04	To OAL: 01/05
Report on the status of all uncompleted rulemaking described on previous calendars: The rulemaking file should be submitted to OAL sometime in January 2005.					

**FRANCHISE TAX BOARD
2005 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2004

Subject: Mutual Funds		CCR Title & Sections Affected: Title 18, Section 25137-6		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 05/05	Hearing: 08/05	Adoption: 10/05	To OAL: 01/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					